



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD

21 GRAND STREET HARTFORD, CT 06106-1500

Toll-Free 1-800-504-1102 (860) 241-8400 Fax (860) 525-6018 www.state.ct.us/trb

TO: Public School Superintendents

FROM: William J. Sudol, Administrator

DATE: August 24, 2001

SUBJECT: Earnings Limitations For Retired Teachers

Many school districts are actively seeking the services of retired teachers to fill vacancies in critical shortage areas. When doing so, you should be aware of the earnings limitation that exists for retired teachers who serve in positions that would otherwise be eligible for CTRB membership.

C.G.S. 10-183v allows a retired teacher to be employed on a temporary basis during a school year provided the salary paid is **no more than forty-five percent (45%) of the entry level salary** for the assigned subject area. Mandatory contributions should not be deducted for such employment.

Entry level salary is the beginning salary level for a first year teacher. For teaching personnel, entry level salary will generally be the entry level salary specified in the published reports of contracted teacher salaries. For administrative personnel, entry level salary will generally be the minimum salary that could be paid for the assigned administrative position.

If a member will **exceed this earnings limitation** the following steps must be taken:

1. The employing school district must make application to the Connecticut Teachers' Retirement Board to request approval for the reemployment of a retired teacher. This request must certify that it is in the best interest of school district to reemploy such member.
2. If approval is granted, you will be required to notify the Connecticut Teachers' Retirement Board of the exact date that the forty-five percent (45%) limitation will be met. The member's benefits will then terminate on the first day of the month in which this limitation will be exceeded and will not resume until employment is terminated.
3. If the retired member's employment is expected to be at least six (6) months or more in duration, the retired member may elect to contribute based on the annual salary he/she is entitled to receive. Unlike active members of the system, the rate of contributions for a retired member is six percent (6%) rather than the normal seven percent (7%) of the annual salary. Deductions for such members may be initiated immediately on the next monthly transmittal remitted to the Retirement Board.
4. CTRB must be notified in writing of the date the member's services were terminated. Retirement benefits to the member will resume effective as of the first day of the following month.

For additional information on this topic, please visit our website at www.state.ct.us/trb and refer to our Post Retirement Employment Bulletin.

WJS:bs